

July 8, 2010

Legislative Oversight Committee

Accounting standard SAS 85 (AU 333) requires written representations from current management for all financial statements and periods covered by the auditor's report. We were unable to obtain written representations from certain members of management responsible for the financial activities of the Association from July 1, 2008 through July 8, 2010, which took place under substantially different management. Therefore, there was a scope limitation in the audit and the Iowa Association of School Boards audit report received a qualified opinion.

We were able to obtain written representation from the current interim Executive Director and the Board President; however, we were unable to obtain written representation from an individual responsible for financial activities.

The following details the dates in which management positions were held by various individuals:

Ron Rice was the Executive Director for the period July 1, 2008 through June 30, 2009. Maxine Kilcrease was the Executive Director for the period July 1, 2009 through April 2, 2010; however, she was relieved of her duties on March 19, 2010. Harry Heiligenthal was Interim Executive Director for the period March 19, 2010 through April 28, 2010. Veronica Stalker was the Interim Executive Director for the period April 28, 2010 through current.

Jon Muller was the Chief Financial Officer for the period July 1, 2008 through March 2009. Kevin Schick was the Chief Financial Officer for the period April 13, 2009 through January 25, 2010.

Jennifer Albers was the Director of Finance for the period July 1, 2008 through September 17, 2009 at which time she was terminated by Mrs. Kilcrease. Randall Lagerblade was the Controller for the period September 18, 2009 through current.

Sincerely,

BROOKS LODDEN, P.C.

  
By Telford A. Lodden